

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

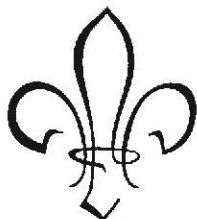
**Component Unit Financial Statements  
As of December 31, 2023 and for the Year Then Ended**

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

Component Unit Financial Statements  
As of and for the Year Ended December 31, 2023  
With Supplemental Information Schedules

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**KAREN M. HOLLIS, CPA**  
(A PROFESSIONAL ACCOUNTING CORPORATION)

### Accountant's Compilation Report

To the Board of Commissioners  
Holly Ridge Fire Protection District  
Rayville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Holly Ridge Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2023, as listed in the table of contents, which collectively comprise the District's basic financial statements in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 9 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to my compilation engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive office is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to

be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to Holly Ridge Fire Protection District.

A handwritten signature in blue ink that reads "Karen M. Hollis CPA (APAC)". The signature is written in a cursive style.

Karen M. Hollis, CPA (APAC)  
Rayville, Louisiana  
May 21, 2024

HOLLY RIDGE FIRE PROTECTION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana

Statement of Net Position

December 31, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$232,412
Receivables (net of allowances for uncollectibles)	74,697
Capital assets:	
Non-Depreciable	12,929
Depreciable	<u>353,480</u>
 TOTAL ASSETS	 <u><u>\$673,518</u></u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	\$1,155
Long-term liabilities:	
Due Within One Year	21,201
Due Within More Than One Year	<u>88,655</u>
 TOTAL LIABILITIES	 <u><u>\$111,011</u></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$256,553
Net Position - Unrestricted	305,954
 TOTAL NET POSITION	 <u><u>\$562,507</u></u>

**Statement B**

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2023**

	<u>Governmental Activities</u>
<b>EXPENSES:</b>	
Public Safety - Fire Protection	<u>95,125</u>
<b>GENERAL REVENUES:</b>	
Parcel fees	84,018
State fire insurance rebate	14,769
Grants and contributions	3,295
Interest earnings	359
Other revenues	5
Total general revenues	<u>102,446</u>
<b>CHANGE IN NET POSITIONS</b>	7,321
<b>NET POSITION, BEGINNING</b>	<u>555,186</u>
<b>NET POSITION, ENDING</b>	<u><u>562,507</u></u>

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Balance Sheet, Governmental Funds  
December 31, 2023**

**ASSETS**

Current Assets

Cash and cash equivalents	\$232,412
Receivables (net of allowances for uncollectibles)	74,697
TOTAL ASSETS	\$307,109

**LIABILITIES AND FUND BALANCES**

Liabilities

Accounts, salaries and other payables	\$1,155
TOTAL LIABILITIES	\$1,155

Fund Balances

Unassigned	305,954
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TOTAL LIABILITIES AND FUND BALANCES	\$307,109
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**Reconciliation of the Balance Sheet of the Governmental Funds  
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$305,954
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:

Governmental capital assets	1,193,054
Less accumulated depreciation	(826,645)      366,409

Liabilities, including capital leases are not due and payable in the current period and therefore are not reported in the governmental funds:

Long Term Liability	(109,856)      (109,856)
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Net position of governmental activities	\$562,507
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## STATEMENT D

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Statement of Revenues, Expenses and  
and Changes in Fund Balances  
Governmental Funds**

**For the Year Ended December 31, 2023**

**OPERATING REVENUE**

Parcel fees	\$84,018
Intergovernmental revenues:	
Fire insurance rebate	14,769
Grant	3,295
Other general revenues	5
Total Operating Revenues	102,087

**OPERATING EXPENSES**

Dues and Subscriptions	230
Fuel	2,634
Insurance	25,367
Legal and Accounting	3,960
Refunds	0
Repairs and Maintenance	9,595
Supplies	8,549
Telephone & Internet	2,703
Uniforms	0
Utilities	1,591
Medical	1,805
Capital Outlay	0
Debt Principle	15,729
Debt Interest	5,472
Total Operating Expenses	77,635

**OPERATING INCOME** 24,452

**NON-OPERATING REVENUES (EXPENSES)**

Interest and Dividend Income	359
Total Non-Operating Revenues (Expenses)	359

**CHANGE IN FUND BALANCE** 24,811

**FUND BALANCES, BEGINNING** 281,143

**FUND BALANCES, ENDING** \$305,954



STATEMENT D

HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Reconciliation of the Statement of Revenues, Expenses, and  
Changes in Fund Balance of Governmental Fund to the  
Statement of Activities

For the Year Ended December 31, 2023

Net change in fund balances - total governmental funds \$24,811

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital assets	0	
Less current year depreciation	<u>(33,219)</u>	<u>(33,219)</u>

Payment of a capital lease is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.

Loan, bond and lease proceeds	0	
Principle payments	<u>15,729</u>	<u>15,729</u>

Change in net position of governmental activities.		<u><u>\$7,321</u></u>
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HOLLY RIDGE FIRE PROTECTION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-  
 Budget to Actual  
 General Fund  
 For the Year Ended December 31, 2023

*Required Supplemental Information*

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Parcel fees	\$95,000	\$83,800	\$84,018	\$218
Intergovernmental revenues;				
Fire insurance rebates	9,300	15,000	14,769	(231)
Grants	0	3,300	3,295	(5)
Other general revenues	0	0	0	0
Other revenues	1,000	1,000	5	(995)
Interest and dividend earnings	500	500	359	(141)
Total Revenues	<u>105,800</u>	<u>103,600</u>	<u>102,446</u>	<u>(1,154)</u>
<b>EXPENDITURES</b>				
Dues and Subscriptions	530	400	230	170
Fuel	5,000	3,500	2,634	866
Insurance	25,000	26,000	25,367	633
Legal and Accounting	5,600	5,600	3,960	1,640
Refunds			0	0
Repairs and Maintenance	7,500	12,000	9,595	2,405
Supplies	7,000	7,500	8,549	(1,049)
Telephone & Internet	3,100	2,800	2,703	97
Uniforms			0	0
Utilities	2,500	2,500	1,591	909
Medical	0	2,000	1,805	195
Capital Outlay	0	0	0	0
Debt Principle	15,100	15,800	15,729	71
Debt Interest	6,200	5,500	5,472	28
Total Expenditures	<u>77,530</u>	<u>83,600</u>	<u>77,635</u>	<u>5,965</u>
<b>Net Change in Fund Balance</b>	28,270	20,000	24,811	4,811
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>281,143</u>	<u>281,143</u>	<u>281,143</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>309,413</u>	<u>301,143</u>	<u>305,954</u>	<u>4,811</u>

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Schedule of Compensation, Reimbursements, Benefits,  
and Other Payments to Agency Head, Political Subdivision Head  
or Chief Executive Officer  
For the Year Ended December 31, 2023**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements***</u>
Bendel Clack	Chairman	0		
Lannie Thompson	Sec\Treas	0		
Gary Branch	Director	0		
Nathan Adcox	Director	0		
Brian Adcox	Director	0		
Dustin Simmons	Director	0		
Mitchell Stokes	Director	0		
Ricky Goodman	Fire Chief	0		

\*Directors receive no compensation or benefits for their services.

\*\*No one receives Per Diems as of 12/31/23